

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Jay M. Goffman
J. Gregory St. Clair
Sally McDonald Henry

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x -----

In re: : Chapter 11
: Case No. 08-13555 (JMP)
LEHMAN BROTHERS HOLDINGS INC. :
: (Jointly Administered)
Debtors. :
----- x -----

**SECOND AMENDED VERIFIED STATEMENT OF
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Skadden, Arps, Slate, Meagher & Flom LLP (“Skadden, Arps”) hereby submits this amended verified statement (the “Verified Statement”) pursuant to Federal Rule of Bankruptcy Procedure 2019(a) in connection with the above-captioned chapter 11 cases (the “Chapter 11 Cases”) of Lehman Brothers Holdings Inc. and its debtor affiliates (together, the “Debtors”) and respectfully states as follows:

1. This Verified Statement amends the *Verified Statement of Skadden, Arps, Slate, Meagher & Flom LLP Pursuant to Federal Rule of Bankruptcy Procedure 2019* [Dkt. No. 3246], which was filed on March 31, 2009 and the *Amended Verified Statement of Skadden, Arps, Slate, Meagher & Flom LLP Pursuant to Federal Rule of Bankruptcy Procedure 2019* [Dkt. No. 4509], which was filed on July 29, 2009.

2. Skadden, Arps represents the creditors, counterparties and/or parties-in-interest set forth on Exhibit A hereto (collectively, the “Represented Parties”) with respect to the Chapter 11 Cases. Skadden, Arps also represents certain of the Represented Parties on matters unrelated to the Debtors’ Chapter 11 Cases. Certain of these representations include matters relating to (a) Lehman Brothers Inc.’s liquidation under the Securities Investor Protection Act of 1970, (b) the administrations of Lehman Brothers International (Europe) and its affiliates and/or (c) the insolvency proceedings of affiliates of the Debtors in other jurisdictions (collectively, the “Other Lehman Insolvencies”).

3. The Represented Parties do not include certain parties that Skadden, Arps represents or advises (a) with respect to one or more of the Other Lehman Insolvencies, but not the Chapter 11 Cases, (b) in engagements limited to claims against one or more investment vehicles that may have claims against (or owe money to) one or more Debtors, (c) with respect to investigations into the Debtors (or their affiliates), the Chapter 11 Cases or Other Lehman Insolvencies by the examiner appointed in the Chapter 11 Cases or other governmental or regulatory authorities but not as a creditor in the Chapter 11 Cases, or (d) in engagements relating to the Debtors (including entities against which the Debtors may assert, or have asserted, claims) but such entities currently do not intend to appear or participate in the Chapter 11 Cases. The Represented Parties also do not include parties that Skadden, Arps previously represented or advised with respect to the Chapter 11 Cases but which representations have concluded.

4. Each of the Represented Parties may hold, whether directly or indirectly, claims against and/or interests in certain of the Debtors arising out of agreements with certain of the Debtors and/or other parties, law or equity pursuant to their relationship with the Debtors. The nature and amount of such claims and/or interests has been set forth in the proofs of claim and/or interest filed in the Chapter 11 Cases.

5. Each of the Represented Parties separately requested that Skadden, Arps represent it in connection with the Chapter 11 Cases. Skadden, Arps has not agreed to, and is not, representing the Represented Parties as an ad hoc committee.

6. Skadden, Arps has provided, and may continue to provide, certain legal services to one or more Debtors or affiliates of the Debtors. With respect to these services, Skadden, Arps has pre-petition claims, and may also have post-petition claims, against such parties. Skadden, Arps has not purchased, sold or otherwise transferred any claims against the Debtors.

7. The undersigned hereby certifies that this Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. Skadden, Arps reserves the right to revise and supplement this statement.

Dated: New York, New York
April 5, 2010

Skadden, Arps, Slate, Meagher & Flom LLP

By: /s/ J. Gregory St. Clair
Jay M. Goffman
J. Gregory St. Clair
Sally McDonald Henry
Four Times Square
New York, New York 10036
Telephone: 212-735-3000
Facsimile: 212-735-2000

EXHIBIT A

1.	Advent Capital Management, LLC and certain affiliates 1065 Avenue of the Americas, 31st Floor New York, New York 10018
2.	American Family Life Assurance Company of Columbus 1932 Wynnton Road Columbus, GA 31999
3.	Arche Master Fund, L.P. c/o XE Capital Advisers, LLC 24 W. 40th Street, 15th Floor New York, NY 10018
4.	Arysta LifeScience Corporation (f/k/a IEIL Japan Co., Ltd.) 38-39F St. Luke's Tower 8-1, Akasji-cho, Chuo-ku Tokyo 104-6591 Japan
5.	Banco Espírito Santo and certain affiliates Departamento Financeiro, Mercados e Estudos Av. Liberdade 195, 1250-142 Lisboa, Portugal
6.	BlackRock Financial Management, Inc. and certain affiliates 40 East 52nd Street New York, NY 10022
7.	Canary Wharf Group plc and certain of its affiliates One Canada Square Canary Wharf, London E14 5AB United Kingdom
8.	Clarium L.P. c/o Clarium Capital Management LLC 1114 Avenue of the Americas, 29th Floor New York, NY 10036
9.	Fortress Investment Group LLC and/or certain affiliates 1345 Avenue of the Americas New York, NY 10105

10.	GMAC Mortgage, LLC and Residential Funding Company, LLC 1100 Virginia Drive Fort Washington, PA 19034
11.	Gramercy Warehouse Funding I, LLC 420 Lexington Avenue New York, NY 10170
12.	Gruss Asset Management, L.P. and certain affiliates 667 Madison Avenue, Third Floor New York, NY 10065
13.	H/2 Capital Partners and certain affiliates Three Stamford Plaza 301 Tresser Blvd., 6th Floor Stamford, CT 06901
14.	Irish Life & Permanent plc Custom House plaza 4 IFSC Dublin 1, Ireland
15.	JA Solar Holdings Co., Ltd. No.36, Jiang Chang San Road ZhaBei Shanghai, China 200436
16.	Merrill Lynch International and certain affiliates 2 King Edward Street London EC1A 1HQ United Kingdom
17.	National Grid plc National Grid House Warwick Technology Park Gallows Hill, Warwick, CV34 6DA United Kingdom
18.	Pinnacle Foods Finance LLC 1 Old Bloomfield Avenue Mountain Lakes, NJ 07046

19.	Prudential Global Funding LLC and certain affiliates Two Gateway Center, 5th Floor Newark, NJ 07102
20.	RALD Establishment c/o Tremaco Treuunternehmen reg. Essanestrasse 91 Postfach 341 FL- 9492 Eschen Principality of Liechtenstein
21.	Region de Marche Via Gentile da Fabriano, 9 60125 - Ancona (AN) Italy
22.	SCOR SE and certain affiliates Immeuble SCOR 1, avenue du Général de Gaulle 92074 Paris La Défense Cedex France
23.	Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd. c/o Silver Point Capital, L.P. Two Greenwich Plaza, 1st Floor Greenwich, CT 06830
24.	Société Générale Group and/or certain affiliates 1221 Avenue of the Americas New York, NY 10020
25.	The NASDAQ OMX Group, Inc. and certain affiliates One Liberty Plaza 165 Broadway New York, NY 10006
26.	Vicis Capital LLC and certain affiliates 445 Park Avenue, 16 Floor New York, NY 10022
27.	Wilton Re Holdings Limited 14 Par-la-Ville Road Parlaville Place - 1st Floor Hamilton, HM08 Bermuda